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Does Local Financing Make Primary Schools More Efficient?

The Philippine Case

Emmanuel Jimenez,
Vicente Paqueo,
and
Ma. Lourdes de Vera

Philippine schools that rely more heavily on local sources of income are more cost-effective than those that are more dependent on central funding.

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In the highly centralized system of the Philippines, local funding provides the only source of flexibility to meet specific and urgent needs.

The government in Manila, which pays all teacher salaries, finds it easier politically in times of fiscal belt-tightening to cut recurrent costs. Although local funds are relatively small percentage of the education budget, they make an important contribution to covering maintenance and operating costs. For example, the quality of both textbooks and school buildings appears to increase with the level of local funding.

The total cost of education per student also appears to lower in schools with greater local financing, regardless of the perceived quality of the school. Administrators and teachers have greater incentive to be cost-effective when

forced to consider the effect of their behavior on the people who live and work in the local community.

The policy implications of these findings for the Philippines are important. They strongly suggest that decentralization will increase efficiency. Without an increase in local funding, the quality of primary education will suffer. Other developing nations, facing similar situations, might also consider more community funding for school systems.

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Does Local Financing Make Primary Schools More Efficient: The Philippine Case

by
**Emmanuel Jimenez,
Vicente Paqueo,
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Ma. Lourdes de Vera**

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INTRODUCTION

In many developing countries, the central government provides the bulk of financing for public education. Given tightening budgetary restraints on the central government's purse, alternative sources of financing have to be considered. One option is to rely, to a greater extent, on support from individual users or through contributions from the local community (World Bank 1986). This policy would presumably enhance what has been called "external efficiency" in the education economics literature, because it would raise additional resources for education.

The addition of locally mobilized resources would also affect allocation within the school system. In a highly centralized system, money from local sources that are under the control of the school often provide its only source of funding specific needs, particularly those non-salary items affected by acts in national appropriations. Furthermore, schools that are financially accountable to the communities they serve may be more responsive to their clients -- i.e., the students and their parents. In order to survive, schools whose existence depends on local funding would provide the type and quality of schooling the community desires. In addition, administrators and teachers would have a greater incentive to be cost-effective, since they must consider the effect of their behavior on the financial contributions of people who live and work in the immediate vicinity of the school.

Although these arguments are theoretically compelling, there has been relatively little empirical research on these issues in developing, or

even, as far as we can tell, developed countries. Are public schools that rely on local resources for a greater share of their financing more cost effective? In policy terms, would financial decentralization lead to more efficient schools?

This paper attempts to answer these questions using cost, financial sources and student achievement data from Philippine primary schools. The first section, which follows immediately below, describes the Philippine setting and how a school's degree of financial decentralization can affect efficiency. The degree of decentralization is measured by the proportion of a school's total expenditures financed by local contributions, such as contributions from the local school board, municipal government, parent-teachers associations (PTA) and other sources. The second section describes the sample and basic characteristics of the different types of schools. The third section presents the results of estimated cost functions which determine whether this proportion is correlated with school expenditures, holding constant for student size and school quality. A brief concluding section then follows.

CONCEPTUAL AND EMPIRICAL SETTING

The Philippine public elementary school system, which accounts for 95 percent of enrollment at that level, is highly centralized with several layers of bureaucracy. Administratively, schools are organized into districts, which are in turn grouped into divisions and then regions. Schools are headed by principals who are directly supervised by district supervisors. And the division superintendent in turn oversees the district supervisors. Almost all of the important administrative issues are decided

at the regional and the Department of Education, Culture and Sports (DECS) central office -- e.g. appointments, determination of salary scales, and promotions. Administrative matters, however, are initiated at the sub-regional level, such as request for teachers by principals, processing of teacher applications and drawing up of recommendations for promotions of supervisors, principals, teachers and support staff.

The bulk of financial support of the public elementary education, which is provided free and accounts for 70 percent of the DECS budget, comes from national appropriations. The systems of budgeting, resource allocation and procurement are highly centralized. The responsibilities for budget control and execution are limited to the upper administrative levels and stop at the division office. All administrative levels, however, go through the motion of budget planning. To illustrate the extent of centralization, it is interesting to note that it is at the regional or division office where actual procurement of the maintenance and operating expense items of the schools are undertaken. Schools receive those items in kind. Consequently, they have very little flexibility. The degree of centralization is similar for personnel services and capital outlay.

The availability of local funds, though small compared to the financial support from the national government, provides the only source of flexibility and opportunity at lower administrative levels for matching resources and urgent school needs. The main source of local funds is the Special Education Fund (SEF) created under Republic Act No. 5447. The SEF is financed from its share of the additional tax on real property collected by the municipality or city and a certain portion of taxes on a certain type of cigarettes and duties on imported tobacco.

The SEF share of the revenues from the additional real property tax collected by the municipality is distributed as follows: 50 percent to

be retained by the municipality, 20 percent goes to the provincial treasurer and the rest is remitted to the national treasurer to finance expenditures exclusively for stabilizing the SEF in the municipalities, cities and provinces. In the case of cities, 60 percent are retained and the rest are transmitted to the national treasurer.

Local school boards for every city, municipality and province were created to administer the SEF under RA 5447 and decide on its utilization. They are constituted to represent the school administration, the local government and the parents. The municipal (city) board is headed by the district supervisor (city superintendent) and includes as members the mayor, a representative of the municipal (city), and the president or the duly-elected representative of the League of Parent-Teachers Associations.

It appears then that RA 5447 provides the mechanism whereby schools can get additional funds and the ability to respond with some flexibility and timeliness to emerging specific local needs and problems. It also creates a greater sense of accountability among school administrators and sensitivity to parental concerns.

Another source of funds for schools is the local government appropriation fund, which consists of all the revenues of the municipal or city government from taxes and other income generating sources available for its own use. In this regard the superintendent must submit requests for funding to the mayor. Grants from this fund require the mayor to monitor its receipt and use. Finally, there are funds from the Parents-Teachers Association (PTA) and other private contributions. These include donations and revenues from income generating activities sponsored by the PTA. Parents have the lead role in the PTA and the only ones qualified to become its officers. Parents, however, generally elicit suggestions from the teachers and principals. It is interesting to note that the PTA treasurer

and the principal maintain a joint bank account in their names rather than the school's. The motivation of this arrangement is to avoid bureaucratic red tape.

The magnitudes from all of these sources together are far from trivial. According to the government's 1983 Household and Matching Survey (HSMS), two-thirds of public primary schools had some sort of extra-budgetary funding from local sources. Some 19 percent of schools relied on local contributions for 5-25 percent of their expenditure. Another 7 percent of them had local funding amounting to more than 25 percent of their budget. The critical question is whether this source of funding can affect school efficiency.

Local funding and school efficiency:

One reason why the ability of local school authorities to self-finance can improve school efficiency is that it can lead to a more appropriate input-mix -- i.e., one consistent with the relative economic costs of labor and non-labor inputs. Since teachers are paid directly by the central education department and are assigned to schools, schools which have no other funding sources are consigned to live with the input-mixes mandated by the central government. In recent years, the pressures on the public budget have forced the central authorities to change this mix. For political reasons, it is simply easier to make real cuts in the non-salaried rather than the salaried budget. (This "recurrent cost" problem, while endemic to all sectors, is particularly acute in education, a sector in which a larger share of the budget pays for personnel costs -- see Heller, 1979.) Locally generated funds, while relatively small compared to all school expenditures, can make an important contribution to maintenance and non-teacher operational expenditures. Across all public schools (whether they receive local

contributions or not), the average amount of local contributions is enough to cover 5% of all education expenditures -- but over 40% of average non-personnel expenditures. These figures imply that local financing can improve efficiency by a more appropriate balance between personnel and non-personnel recurrent costs.

A second reason why decentralized funding can improve managerial efficiency is through the implicit incentive structure. As stated in an earlier document:

In a centralized system, administrators, students and parents play only a marginal role in determining --indirectly through their choice of schools -- how school resources are to be allocated. Typically, school administrators are accountable not to parents and students but to central authorities, such as ministries of education. Since the costs of monitoring, inspecting and enforcing detailed guidelines for individual schools are likely to be high, these ministries set norms, such as for the distributions of budgetary allocations between teachers' salaries and other inputs. If norms do not match the school's needs or the community's preferences, as is often the case, school administrators have neither the financial power nor the incentive to change them. As a result, the use of school resources is inefficient. (World Bank, 1986, p. 11)

In the Philippines, the local contribution to the financing of centralized public schools is done through formal as well as informal associations. About 60% of all public schools receive some funds from PTA or other sources. However, the average amount received from these sources is relatively small (about 5,000 pesos per annum, per school or 10% of average expenditures on maintenance and operating expenses). Although a smaller percentage of schools receives aid from local governments or school boards, the average contributions from these sources is large -- an average of about 25,000 pesos per annum, the equivalent of about one-half of average expenditures on maintenance and operating expenses.

The goal of this paper is to determine whether these reasons, which are plausible in the Philippine case, can lead to increased efficiency

in primary schools. We do so by estimating cost functions for schools. This methodology enables us to hold constant for other factors which could significantly affect school costs, such as enrollment and input prices. In addition, we assume a multi-product framework to enable us to hold constant for the other dimension of school output -- quality, as measured by average achievement scores. We use a rich data set which contains both cost and school quality data from a nationwide sample of Philippine primary schools. These data, as well as the exact specification of the cost functions are described more fully in the next sections.

DATA AND SOME SIMPLE COMPARISONS

The sample schools in our analysis were obtained from the ongoing Household School Matching Survey Project (HSMS), conducted by the EDPITAF team of the then Ministry of Education. The data for these schools were obtained from a stratified national sample of barangays (villages). These data are part of a broader effort to collect integrated baseline information for policy analysis and the impact evaluation of the Program for Decentralized Education and Development (PRODED). Aside from school level data, the HSMS data base includes information at the level the of community, household and individuals.

The HSMS data were collected nationwide between May 1982 and December 1983, from 260 barangays and 4990 households. These were chosen on the basis of a two-stage stratified random sampling scheme. The identification of the barangay samples involved the selection of 20 barangays in each region across urban and rural and affected and unaffected strata. ("Affected" samples are those belonging to school districts found

by PRODED to be below the national cut-off in these indicators: achievement scores, school participation rate and survival rate). The villages were randomly drawn with probability proportional to size, defined as the number of households in the barangay. Equal allocation was used, i.e., five barangays were drawn across each stratum in every region.

From the sample barangays were drawn the sample households. The sampling frame was a listing of all households in the sample communities with at least one member less than 25 years old. From the listing of members in each sample household was made a group of elementary school children and their schools were identified. Data on those schools were collected including (among others) information on finance, costs, inputs and other school characteristics. A random sample of 20 grade four pupils were given school achievement tests. Their average score, which can be used as a summary indicator of school quality, was computed for each of the 586 sample elementary schools.

Descriptive Statistics

Table 1 below shows the mean characteristics of the three categories of schools, by degree of financial independence from national appropriations, as measured by the proportion of school expenditures from local sources. Schools that are financially less dependent on DECS appear to have an advantage over the more dependent schools in terms of performance in achievement scores. The former also tend to be situated in communities that are more urbanized and characterized by higher wages.

With respect to achievement test performance, the rank order of schools is completely in the same order as their degree of relative financial independence. This is true for all the subject areas

Table 1: School Characteristics by Degree of Local Financing

School Characteristic -----	Proportion of Expenditures From Local Contribution		
	LT 5 % -----	5-25 % -----	GT 25 % -----
Achievement scores:			
Overall	42.26	47.60	48.25
Math	39.68	45.00	44.10
English	40.93	45.29	46.13
Filipino	46.19	52.52	54.51
Student inputs:			
School size	721.57	1214.81	821.34
Avg. mental ability (MAT)	42.56	46.76	46.48
Wage of Unskld adult (background measure)	13.39	15.07	17.10
Rural school	0.54	0.36	0.28
Affected Barangay	0.51	0.44	0.52
Labor inputs:			
N of teachers	24.62	38.74	27.76
% of teacher with MS	0.47	0.34	0.38
Teaching experience	15.56	16.30	13.52
Training	0.54	0.52	0.64
Supervisor visits	4.53	6.67	5.65
Principal experience	5.32	6.85	10.80
Non-labor inputs:			
Desk per classroom	14.46	18.62	16.60
Students per class	36.15	36.56	35.19
Textbook per student	3.46	3.66	4.67
Floor area	1334.60	1547.17	1125.64
Quality of floor	58.84	62.96	64.97
N of teach. manuals	69.83	92.72	95.88
workbooks	38.62	32.94	26.92
Other (process) inputs:			
PTA meetings	5.27	5.02	5.40
Cost per student:			
Personnel	469.37	294.18	226.37
Maint. and oper.	41.80	21.27	34.91
Maint. and oper. less textbooks	34.96	16.47	29.89
Total less text	459.48	287.12	255.07
Total	675.42	318.67	265.46
Number of schools	254*	66	25
Proportion of schools	0.74	0.19	0.07

*143 of these schools (or 56%) have F of less than 1%.

except in math where the average score of schools with the local share of funding at 5-25% ranked slightly higher than those schools with a share greater than 25%, though the average score in the most DECS dependent schools (less than 5% share) remained the lowest. The same pattern of relationship with degree of financial decentralization was observed for their mental ability test (MAT) scores.

Average recurrent cost per student, on the other hand, increases with degree of dependence on national appropriations. The unit recurrent cost is 675 pesos for schools with less than 5 percent of its expenditures accounted for by local sources compared to 235 pesos for schools whose local share is 25 percent or more. Personnel cost per student follows a similar pattern. In contrast, there does not seem to be a monotonic relationship between maintenance and operating expenditure per student and degree of reliance on local funds.

In terms of the quality of labor used, it is interesting that while schools with relatively more local funding tend to have less experienced teachers, they have in contrast more experienced principals. On the other hand, the relationship is not clear for training, supervisor visits, and percentage of teachers with graduate level courses.

Regarding non-labor inputs, textbook per student and quality of school buildings (as measured by the percentage of the floor area in good condition) appear to be increasing with degree of local finance. But, there is no clear monotonic relationship between local finance and desks per classroom, class size, floor area per student, teaching manual per teachers and workbooks per student.

Finally, the simple cross tabulations do not indicate that frequency of PTA meetings, a measure of parental involvement, is correlated with the extent to which schools are funded by local sources.

EMPIRICAL RESULTS

The empirical portion of this paper seeks to address two questions: whether schools that rely less on central funding sources are more efficient; and, if so, why.

Are schools with proportionately more local funding more efficient?

To answer this question, we compare the cost of schools that have more local funds relative to their budget with those that have less. However, a simple comparison of average expenditure is not enough. Other factors, such as school size and the relative cost of attracting labor to the school, must be held constant. To do so, we use cost function analysis (see Fox 1980).

A school's short-run total cost is a function of outputs, input prices and its fixed capital stock. Economic theory suggests that the choice of functional form of this function is arbitrary (i.e., any positive, homogeneous, non-decreasing, concave function of factor prices is a cost function). In this exploratory study, we estimate the simple double-log (or Cobb-Douglas) form.¹

¹To test the robustness of our results, we also estimated other forms, such as the linear and quadratic. Since our results were insensitive to these specifications, we do not present the results. Of course, all of the above specifications impose prior parametric restrictions on the production process. For example, the Cobb-Douglas assumes a unit elasticity of substitution between any two factors. In subsequent versions of the paper, we may use more general specifications (see Jimenez 1986).

We use two basic cost function models. In the first, we assume the traditional one-output (enrolment) model. For the i th school, short-run cost (C) is determined by: student enrolment (S), a proxy variable for labor cost confronted by the school (W = the daily wage rate of unskilled adult workers in the community where the school is located), and, as our innovative component to measure x-efficiency within schools, the proportion of current school expenditure from local sources (F). Thus, for the i th school, the cost function is as follows:

$$(1) \quad \ln C_i = a + b \ln S_i + c \ln W_i + d F_i + u_i$$

where \ln signifies natural logarithm; a , b , c and d are parameters to be estimated and u is a randomly distributed error term. We note that the proxy variable to control for differences in factor prices is an imperfect one. For example, it could also be an indicator of the average socioeconomic status of the population from which the school is drawing its students. We nevertheless include it in this exploratory paper. In subsequent studies, we hope to get a better measure, such as average wages of teachers by region.

The estimated regression equation, using OLS, is presented as equation (1) of Table 2. The principal variable with which we are concerned is the correlation of the financial dependency variable with school expenditure. Its coefficient (d) is negative and significant. This implies that per student cost is lower among schools that are more dependent on local finance.

This finding, however, does not yet show that they are more efficient. The issue may be raised that lower per student cost may have been achieved at the expense of school quality. Consequently, we estimate a

Table 2: Cost Functions

	Total Current School Expenditure		Personnel Expenditure	Maintenance and Operating Expenditure
	(1)	(2)	(3)	(4)
PROPLOC (F)	-1.61 (6.27)	-1.66 (6.27)	-2.400 (7.35)	-1.454 (2.97)
Ln STUDENT SIZE (S)	.76 (15.84)	.740 (12.87)	.745 (10.36)	.355 (3.30)
Ln SCHOOL QUALITY (Q)		.196 (.71)	-.366 (1.10)	.697 (1.40)
RURAL (R)		-.046 (.34)	-.299 (1.96)	-.504 (2.20)
AFFECTED (A)		-.044 (.42)	-.0004 (-.00)	-.329 (1.72)
Ln WAGE (W)	.127 (1.11)	.105 (.90)	.162 (1.20)	-.346 (1.72)
CONSTANT	7.19 (19.40)	6.67 (6.01)	8.592 (6.77)	5.566 (2.92)
R ²	.576	.573	.418	.137
N	226	226	338	338

second basic cost function model in which the simple regression specification was expanded to include school quality and other control variables. Specifically, the following equation was estimated:

$$(1) \quad \ln C_i = a + b \ln S_i + c \ln W_i + d F_i + g R_i + k A_i + m \ln Q_i + u_i$$

where Q = school quality; R = 1 if rural, 0 otherwise; A = 1 if the school is in an "affected" or disadvantaged area, as defined by PRODED,

0 otherwise; g , k , and m are parameters to be estimated. School quality is measured as the average achievement score of grade 4 pupils who were tested by HSMS in mathematics, English, and Pilipino. These are the groups of 20 grade 4 students that HSMS randomly selected from each of the sample schools and were given curriculum based achievement tests. The dummy variables R and A were included to further control for local differences.

The estimates for this expanded specification, which are presented in column 2, Table 2, confirm our earlier finding of a significant negative correlation between school expenditure and dependence on local finance. It is interesting that the coefficient of F and its t statistic hardly changed, suggesting that the correlation between cost and degree of local finance is robust.

Why are schools with relatively more local financing more efficient?

The regression estimates also reveal that, while student size clearly determines school expenditure, the coefficient of school quality is not statistically significant. We conjecture that most public schools are not getting the most out of their budget in terms of student learning and/or the number of students being taught.

If current expenditure per student is lower for schools that are more dependent on local finance, holding school quality constant, where are the cost savings coming from? To examine this issue, an expenditure function similar to equation (2) above was estimated separately for personnel cost and maintenance and operation expenditure (MOE).

In both the MOE and the personnel cost functions (columns 3 and 4 of Table 2) the coefficient of F is negative and significant. It is interesting that the absolute value the coefficient is larger for MOE than for personnel expenditure. This implies that on a percentage basis an

increase in the relative importance of local finance in school budgets tends to be associated with greater cost savings in personnel expenditure than in MOE.

If indeed schools in the Philippines are inside the production possibility frontier, why is expenditure systematically correlated with number of student but not with school quality? We conjecture that the explanation lies probably in the prevailing structure of incentives. Budgetary allocation is clearly tied to the number of students in school and not to their learning achievement. Furthermore, performance indicator for student size is more transparent than learning. Consequently, it may be expected that a budget maximizing bureaucrat a la Niskanen (1971) would tend to accommodate enrolments first and keep expenditure per student in the neighborhood of the standard allocation formula normally used. Furthermore, in the absence of a similar motive force for a cost-effective pursuit of school quality, there may be a tendency to treat as "residual variables" student learning achievement and the cost of improving it. In the context of this environment it is, therefore, not unreasonable to expect these variables to be largely determined by the idiosyncracies of individual teachers and school officials. Hence, school quality and cost tend to be uncorrelated.

CONCLUSIONS

The main purpose of this paper was to test the hypothesis that the source of funding matters in determining cost of schools. Our conclusion, based on this preliminary evidence, is that schools which rely more heavily on local sources are more efficient -- i.e., have lower cost, holding con-

stant for enrolment and quality. Decentralized schools appear to save on personnel costs. Since teachers are assigned centrally, most of these savings are likely due to fewer non-teaching personnel or in lower salaries.

As far as we know (and we would be grateful if readers can point out other references which we have not uncovered) this evidence is the first empirical indication in the literature that local finance can lead to improved cost performance, given size and quality. Because this finding is so new, other studies need to be undertaken to test its robustness. However, if found consistent, the policy implications are very important for the Philippines.

Since the early 1980's the Philippine government has been addressing financing-related problems at the primary level. In 1981 it launched the Program for Decentralized Educational Development (PRODED), which seeks, among others to improve policies in financing and administration. Previously, the regional education budgets had been appropriated using a standard formula based on enrollment expansion but totally ignoring the performance of the regions in terms of qualitative criteria as student achievement, participation rate and cohort survival rates. Recently, a new financing policy has been introduced which is supposed to take both quantitative and qualitative factors into account. Furthermore, the national government has decided to finance the salaries of all public school teacher, a move that could weaken local accountability.

The financing problem is further complicated by the new constitutional mandate to establish free public secondary education. Unless new sources of funds are tapped and/or internal efficiency in education improved, the quality of public elementary education could suffer. A possible restructuring of the DECS budget could occur favoring more allocations to secondary education at the expense of primary education. Consequently,

there is a need for the government to explore efficient and equitable supplementary financing arrangements. One possible area is to tap local communities and households whose potential contributions have been limited by the current financing arrangements, an observation which is common in many developing countries (World Bank 1986).

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